

Recapture of Investment Credit

OMB No. 1545-0166

Attachment
Sequence No. **65**

► **Attach to your income tax return.**

Name(s) as shown on return	Identifying number
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Properties	Type of property—State whether rehabilitation, energy, or reforestation property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	
B	
C	
D	

Original Investment Credit					
Computation Steps: (see Specific Instructions)		Properties			
		A	B	C	D
1	Original rate of credit	1			
2	Cost or other basis	2			
3	Original credit. Multiply line 2 by the percentage on line 1	3			
4	Date property was placed in service	4	/ /	/ /	/ /
5	Date property ceased to be qualified investment credit property	5	/ /	/ /	/ /
6	Number of full years between the date on line 4 and the date on line 5	6			

Recapture Tax				
7	Recapture percentage (see instructions)	7		
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7	8		
9	Add all the amounts on line 8	9		
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)	10		
11	Add lines 9 and 10	11		
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions	12		
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions	13		